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Subject: RE: TEFRA Partnership Proceedings

Exam has jurisdictional checksheets but there is none for litigation.

I generally refer attorneys to the Tax Court Rule 240 - 251 and the CCDM manual provisions.

I am not sure how useful a litigation checksheet would be. Assuming that we have a valid petition the procedures are the same. The main difference is that we have to serve everything on the TMP in addition to the partner filing the petition (assuming that the petitioning partner is not the TMP). The settlements and decisions look different and are covered by T.C. Rule 248 and the CCDM exhibits. The nonparticipating partners are treated as third parties for discovery purposes.